## AMENDMENTS TO THE ABSTRACT

Please amend the Abstract as follows.

This invention relates to a  $\Delta$  sheet comprising includes at least a first ply  $P_4$  and a second ply  $P_2$  superimposed on one another and made of absorbent paper, such as tissue paper, each ply having a grammage of between 10 and 40 g/m², the first ply presenting on its outer side cavities formed by embossing, corresponding to protuberances on its other side adjacent to the second ply. The sheet is characterized in that the The first ply  $P_1$  comprises includes first zones  $A_4$  forming cells with first cavities (12), the cells being surrounded by second zones  $A_2$  with second cavities (48), the first zones  $A_4$  being in relief on the outer side in relation to the second zones  $A_2$  with a level difference between the first and second zones  $N_A$ , the first zones  $A_1$  presenting each being delimited by a continuous contour D with formed by a marking line.

The invention also relates to the embossing device permitting such a sheet product to be obtained.

The product of the invention is applicable to the manufacture of paper for sanitary or household use-

Drawing for the abstract: Figure 2.